

AGENCY			
CYCLE		SYSTEM	
PREPARED BY			

6.2.4.3.12	General	Effective Date:		July 1, 1991
		YES	NO	N/A
6.2.4.3.12.a	Are accounting records neat and in proper order?			
6.2.4.3.12.b	Are accounting records kept current?			
6.2.4.3.12.c	Are employees required to take periodic vacations and, in their absence, is their work performed by other employees?			
6.2.4.3.12.d	Are internal audits performed?			
6.2.4.3.12.e	Are all journal entries approved by authorized personnel?			
6.2.4.3.12.f	Is a current organizational chart maintained and followed?			
6.2.4.3.12.g	Does appropriate documentation of procedures exist for all agency systems and functions such that the organization could continue to operate if key employees leave?			
6.2.4.3.12.h	Does agency management regularly review accounting report summaries, monitoring any unusual levels of revenues, expenditures, or FTEs?			